

GOVERNMENT OF TELANGANA
ABSTRACT

The Telangana Goods and Services Tax Act, 2017 – Waiver/reduction of late fee referred to in section 47 in respect of the return to be furnished under section 44–
Notification - Orders - Issued.

Revenue (CT-II) DEPARTMENT

G.O.Ms.No. 121

Dated: 25-08-2023.
Read the following:-

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 07/2023, Central Tax, Dt. 31-03-2023.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref No. A(1)/86/2019, Dt. 23-05-2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:25.08.2023

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:—

Table

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.
2.	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.

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Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

2. This notification shall be deemed to have come into force with effect from the 31st day of March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GSTBhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER